

Message Text

UNCLASSIFIED POSS DUPE

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54

ACTION EB-11

INFO OCT-01 NEA-10 ISO-00 L-03 TRSE-00 EUR-25 A-01 ABF-01

H-03 AID-20 CIAE-00 COME-00 FRB-02 INR-10 NSAE-00

RSC-01 XMB-07 OPIC-12 SPC-03 CIEP-02 LAB-06 SIL-01

OMB-01 DRC-01 /121 W

----- 001410

R 171308Z JAN 74

FM AMEMBASSY TEHRAN

TO SECSTATE WASHDC 5110

UNCLAS TEHRAN 0422

E.O. 11652: N/A

TA : EFIN

SUBJECT: INCOME TAX TREATY

REF: STATE 248928

1. MINISTER OF FINANCE AMOUEGAR JANUARY 17 INFORMED

AMBASSADOR THAT HE WOULD BE QTE MORE THAN
GLAD TO CONCLUDE A TAXATION TREATY AS SOON AS
POSSIBLE UNQTE.

2. AMOUEGAR NOTED THAT IRAN HAD RECENTLY NEGOTIATED
TREATY WITH GERMANY AND FRANCE AND HE WOULD BE HAPPY
TO MAKE COPIES OF THESE AGREEMENT AVAILABLE TO US
FOR OUR STUDY. EMBASSY WOULD APPRECIATE RECEIVING
SOONEST INSTRUCTIONS AND DRAFT US TREATY TO PRESENT
TO GOI AUTHORITIES.

3. REALIZE THIS GOES SLIGHTLY BEYOND INSTRUCTIONS
CONTAINED REFTTEL, BUT REACTION OF MIN-
ISTER OF FINANCE
SOMEWHAT UNEXPECTED AND IT WOULD BE USEFUL VERY
QUICKLY TO DETERMINE WHETHER THE US VERSION OF THE
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TAX TREATY WOULD BE ACCEPTABLE TO THE GOI. IN MEANTIME
WE WILL OBTAIN THE GERMAN AND FRENCH TREATIES AND

TRANSMIT THEM TO DEPARTMENT.
HELMS

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NNN

Message Attributes

Automatic Decaptioning: X
Capture Date: 01 JAN 1994
Channel Indicators: n/a
Current Classification: UNCLASSIFIED
Concepts: AGREEMENTS, INCOME TAXES
Control Number: n/a
Copy: SINGLE
Draft Date: 17 JAN 1974
Decaption Date: 01 JAN 1960
Decaption Note:
Disposition Action: n/a
Disposition Approved on Date:
Disposition Authority: n/a
Disposition Case Number: n/a
Disposition Comment:
Disposition Date: 01 JAN 1960
Disposition Event:
Disposition History: n/a
Disposition Reason:
Disposition Remarks:
Document Number: 1974TEHRAN00422
Document Source: CORE
Document Unique ID: 00
Drafter: n/a
Enclosure: n/a
Executive Order: N/A
Errors: N/A
Film Number: n/a
From: TEHRAN
Handling Restrictions: n/a
Image Path:
ISecure: 1
Legacy Key: link1974/newtext/t19740134/aaaabfou.tel
Line Count: 63
Locator: TEXT ON-LINE
Office: ACTION EB
Original Classification: UNCLASSIFIED
Original Handling Restrictions: n/a
Original Previous Classification: n/a
Original Previous Handling Restrictions: n/a
Page Count: 2
Previous Channel Indicators: n/a
Previous Classification: n/a
Previous Handling Restrictions: n/a
Reference: STATE 248928
Review Action: RELEASED, APPROVED
Review Authority: cunninfx
Review Comment: n/a
Review Content Flags:
Review Date: 03 OCT 2002
Review Event:
Review Exemptions: n/a
Review History: RELEASED <03 OCT 2002 by WorrelSW>; APPROVED <20-Nov-2002 by cunninfx>
Review Markings:

Declassified/Released
US Department of State
EO Systematic Review
30 JUN 2005

Review Media Identifier:
Review Referrals: n/a
Review Release Date: n/a
Review Release Event: n/a
Review Transfer Date:
Review Withdrawn Fields: n/a
Secure: OPEN
Status: NATIVE
Subject: INCOME TAX TREATY
TAGS: EFIN, IR, US, FR, GE
To: STATE
Type: TE
Markings: Declassified/Released US Department of State EO Systematic Review 30 JUN 2005